## REMARKS

Claims 1-11 are currently pending. Support for new claims 9, 10 and 11 may be found in the specification as originally filed, for example, paragraphs [0018], [0023] and [0013], respectively.

## I. The Rejection Based on Sugino et al in view of Nishida et al

Claims 1-4 are rejected under 35 U.S.C. 103(a) as allegedly being unpatentable over Sugino et al. (U.S. Patent No. 2002/0015807) in view of Nishida et al. (U.S. Patent No. 2003/0062645).

Applicants respectfully submit that the present invention is not anticipated by or obvious over the disclosures of Sugino and Nishida and request that the Examiner reconsider and withdraw this rejection in view of the following remarks.

As set forth in the traversal of the restriction requirement, Nishida relates to a method for manufacturing an oriented film, including a step of dry-stretching an un-oriented film. In the dry-stretching step of Nishida, the L/W value is set within a particular range (see Nishida claim 1). Nishida uses a dyed film as the film to be dry-stretched (see Nishida claim 3).

However, the film which is subjected to the dry-stretching step of Nishida is not a stretched film. Further, since the film to be dry-stretched by Nishida is an un-oriented film, it cannot be a stretched film.

In contrast, in the presently claimed invention, a method for manufacturing a polarizing film includes a drying step in which the R/W value is set within the claimed range. Further, the film to be dried has been stretched and dyed, as recited in present claim 1.

The Examiner states that Sugino teaches a method of forming a polarizing film comprising dyeing a polyvinyl alcohol (PVA) film followed by stretching then drying the film and that Sugino further teaches that the formation steps may be conducted simultaneously and that there is no limitation on the order of the steps. (Page 1, Paragraph 0005).

It is respectfully submitted that Sugino, paragraph [0005], does not disclose the steps as alleged by the Examiner.

Sugino clearly states that "[t]he respective steps of dyeing, crosslinking and stretching may be carried out simultaneously instead of being performed separately. There is no limitation on the order of the steps." It is respectfully submitted that the term "the steps" in Sugino are the steps of steps of dyeing, crosslinking and stretching, which do not include drying. Earlier in paragraph [0005], Sugino discloses "subsequently drying and sticking to a protective film." The term "subsequently" indicates that the drying step clearly follows the steps of dying, crosslinking and stretching.

Therefore, even if the subject matter of Nishida and Sugino were combined, Applicants' claimed invention would not have been obtained.

Further still, even if the three steps of dyeing, crosslinking and stretching of Sugino were performed in any order, Sugino already contains a stretching step and does not contain and disclosure or reason to use the "dry-stretching" step of Nishida. Such a situation would be stretching twice. Therefore, one skilled in the art would not have combined the disclosures of Sugino and Nishida.

In new claim 9, the tensile force for stretching the film to about 1.0 time is synonymous with non-stretching. This recitation further distinguishes the present application from Nishida where stretching is performed simultaneously with the drying.

In new claim 10, the stretching step is a wet-stretching step. This recitation distinguishes the present application from Nishida where a dry-stretching is performed.

For the above reasons, it is respectfully submitted that the subject matter of claims 1-11 is neither taught by nor made obvious from the disclosures of Sugino and Nishida and it is requested that the rejection under 35 U.S.C. §103(a) be reconsidered and withdrawn.

## II. Conclusion

In view of the above, Applicants respectfully submit that their claimed invention is allowable and ask that the rejection under 35 U.S.C. §103 be reconsidered and withdrawn. Applicants respectfully submit that this case is in condition for allowance and allowance is respectfully solicited.

If any points remain at issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the local exchange number listed below.

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If this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. The fees for such an extension or any other fees that may be due with respect to this paper may be charged to Deposit Account No. 50-2866.

Respectfully submitted,

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